Customs Bulletin

Regulations, Rulings, Decisions, and Notices concerning Customs and related matters

and Decisions

of the United States Court of Customs and Patent Appeals and the United States Customs Court

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DEPARTMENT OF THE TREASURY
U.S. Customs Service

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U.S. Customs Service

(T.D. 74–48)

Cotton textiles—Restriction on entry

Restriction on entry of cotton textiles and cotton textile products manufactured or produced in Pakistan

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 25, 1974.

There is published below the directive of January 15, 1974, received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, concerning the visa requirement for cotton textiles and cotton textile products manufactured or produced in Pakistan. This directive amends but does not cancel that Committee's directive of June 29, 1973 (T.D. 73–183).

This directive was published in the Federal Register on January 18, 1974 (39 FR 2293), by the Committee.

(QUO–2–1)

JOHN D. ROBISON,
FOR R. N. MARRA,
Director, Appraisement and Collections Division.

THE ASSISTANT SECRETARY OF COMMERCE
WASHINGTON, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

January 15, 1974.

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

This directive amends but does not cancel the directive issued to you on June 29, 1973 by the Chairman of the Committee for the Im-

plementation of Textile Agreements which designated levels of restraint for certain cotton textiles and cotton textile products produced or manufactured in Pakistan which may be entered or withdrawn from warehouse for consumption in the United States during the twelve-month period beginning July 1, 1973. It further amends but does not cancel the directive of June 28, 1972 which established an export visa requirement for entry into the United States for consumption and withdrawal from warehouse for consumption of cotton textiles and cotton textile products produced or manufactured in Pakistan, and it amends but does not cancel the directive issued to you on May 16, 1973 which established an administrative mechanism to exempt certain traditional Pakistan Items.

Pursuant to paragraph 12 of the Bilateral Cotton Textile Agreement of May 6, 1970, as amended, between the Governments of the United States and Pakistan, and in accordance with the procedures of Executive Order 11651 of March 3, 1972, effective upon publication of this notice, handloomed products of the cottage industry of Pakistan, produced or manufactured in Pakistan and entered into the United States in accordance with the provisions of this directive, shall neither be subject to nor counted in any level of restraint now or hereafter put into effect.

To qualify for exemption from the levels of restraint, each shipment of handloomed products shall be accompanied by a certification issued by the Government of Pakistan. The certification shall be a stamped marking in blue ink on the front of the invoice (Special Customs Invoice Form 5515, successor document or other commercial invoice when such form is used). Each certification will consist of the authorized signature and title of the official issuing the certification; identify the items exempted; indicate the date the certification was signed and certified; and carry the certificate number.

In addition to the exempt certification stamp, each shipment of handloomed products will be accompanied by a visa in accordance with the visa arrangement signed by the Governments of the United States and Pakistan on June 13, 1972. Facsimiles of both stamps, along with the signatures of the officials authorized to issue the exempt certification have been submitted to you previously.

All merchandise covered by an invoice which has exempt certification but contains both exempt and non-exempt textile items will be denied entry.

The actions taken with respect to the Government of Pakistan and with respect to imports of cotton textiles and cotton textile products from Pakistan have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commis-

sioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the Federal Register.

Sincerely,

SETH M. BODNER,
Chairman, Committee for the Implementation of Textile Agreements, and Deputy Assistant Secretary for Resources and Trade Assistance

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(T.D. 74-49)

Customs bonds—Customs Regulations amended

Section 25.2(a) of the Customs Regulations, relating to the time at which certain term bonds are to be filed, amended

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 25—CUSTOMS BONDS

Part 25 of the Customs Regulations was amended by T.D. 73-197 (38 FR 19361; July 20, 1973), by adding a new section 25.2 and by amending subparagraphs (16), (19), and (25) of section 25.4(a) to permit the establishment of an Automated Bond Information System. The automated procedure requires that each of 5 specified term bonds (Customs Forms 7553, 7563-A, 7569, 7595, and 7599), together with a Bond Transcript (Customs Form 53), be filed with the district director of Customs at least 60 days before the bond is to become effective. This 60-day advance requirement, however, has proved to be an unforeseen and exceptional burden on importers who urgently need to use the Immediate Delivery and Consumption Entry Term Bond (Customs Form 7553) but who have not previously obtained such a bond and are therefore unable to effect coverage without a delay of 60 days. It is therefore considered desirable to provide an exception to the 60-day advance requirement in the case of importers who have not previously obtained a consumption entry term bond.

Accordingly, section 25.2(a) of the Customs Regulations is amended to read as follows:

§ 25.2 Bond transcript.

(a) There shall be furnished to the district director with each bond on Customs Forms 7553, 7563–A, 7569, 7595, and 7599 a completed Bond Transcript on Customs Form 53, in triplicate. The bond and bond transcript shall be furnished at least 60 days before the date on which the bond shows it is to become effective, except that a bond on Customs Form 7553 and the related bond transcript may be accepted on, or at any time before, the effective date of the bond, from an importer who has not previously had such a bond. It shall be the responsibility of the importer or his agent to execute the bond transcript.

* * * * * * *

(R.S. 251, as amended, secs. 623, 624, 46 Stat. 759, as amended; 19 U.S.C. 66, 1623, 1624)

Because this amendment merely relaxes a present requirement and requires no public initiative, notice and public procedure thereon is found to be unnecessary, and good cause exists for dispensing with a delayed effective date under the provisions of 5 U.S.C. 553.

Effective date. This amendment will be effective as to those bonds on Customs Form 7553 which are to begin their term on or after January 16, 1974.

(ADM-9-03)

G. R. DICKERSON,
Acting Commissioner of Customs.

Approved January 23, 1974:

JAMES B. CLAWSON,
Acting Assistant Secretary of the Treasury.

[Published in the Federal Register January 31, 1974 (39 FR 3932)]

(T.D. 74–50)

Cotton textiles—Restriction on entry

Restriction on entry of cotton textiles in category 26 manufactured or produced in Colombia

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 29, 1974.

There is published below the directive of January 18, 1974, received by the Commissioner of Customs from the Chairman, Committee

for the Implementation of Textile Agreements, amending levels of restraint established in previous directives for cotton textiles. This directive amends but does not cancel their directive of December 27, 1973 (T.D. 74–30).

This directive was published in the Federal Register on January 24, 1974 (39 FR 2795), by the Committee.

(QUO–2–1)

R. N. MARRA,
Director, Appraisement and Collections Division.

THE ASSISTANT SECRETARY OF COMMERCE
WASHINGTON, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

January 18, 1974.

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

This directive amends but does not cancel the directive issued to you on December 27, 1973 by the Chairman of the Committee for the Implementation of Textile Agreements pursuant to an offer by the United States Government to all bilateral cotton textile agreement partners to export on a one-time basis additional cotton yarn and/or fabric, not to exceed in total amount five percent of the current-year aggregate agreement ceiling of each country.

Paragraph 2 of the directive of December 27, 1973 is amended herewith to change the entry for Category 26 from Colombia to "Category 26 (other than duck)," rather than "Category 26 (duck)."

Category 26 (other than duck) excludes the following TSUSA Numbers:

320.—01 through 04,06,08	326.—01 through 04,06,08
321.—01 through 04,06,08	327.—01 through 04,06,08
322.—01 through 04,06,08	328.—01 through 04,06,08

The actions taken with respect to the Government of Colombia and with respect to imports of cotton textiles and cotton textile products from Colombia have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions fall within the foreign affairs exception to the rule-making

provisions of 5 U.S.C. 553. This letter will be published in the Federal Register.

Sincerely,

SETH M. BODNER,
Chairman, Committee for the Implementation of Textile Agreements, and Deputy Assistant Secretary for Resources and Trade Assistance

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(T.D. 74-51)

Foreign currencies—Daily rates for countries not on quarterly list

Rates of exchange certified to the Secretary of the Treasury by the Federal Reserve Bank of New York for the Hong Kong dollar, Iran rial, Philippine peso, Singapore dollar, Thailand baht (tical)

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 28, 1974.

The Federal Reserve Bank of New York, pursuant to section 522(c), Tariff Act of 1930, as amended (31 U.S.C. 372(c)), has certified buying rates in U.S. dollars for the dates and foreign currencies shown below. These rates of exchange are published for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR, Part 159, Subpart C).

Hong Kong dollar:

January 14, 1974	$0.1955
January 15, 1974	.1960
January 16, 1974	.1960
January 17, 1974	.1960
January 18, 1974	.1960

Iran rial:

January 14, 1974	$0.0148
January 15, 1974	.0148
January 16, 1974	.0148
January 17, 1974	.0148
January 18, 1974	.0150

Philippine peso:

For the period January 14 through January 18, 1974, rate of $0.1490.

Singapore dollar:	
January 14, 1974	$0.4010
January 15, 1974	.3960
January 16, 1974	.3955
January 17, 1974	.3955
January 18, 1974	.3965
Thailand baht (tical):	
January 14, 1974	$0.0496
January 15, 1974	.0496
January 16, 1974	.0496
January 17, 1974	.0496
January 18, 1974	.0495

(LIQ-3-0:A:E)

R. N. MARRA,
Director, Appraisement and Collections Division.

Decisions of the United States Court of Customs and Patent Appeals

(C.A.D. 1113)

THE UNITED STATES *v.* VOLKSWAGEN OF AMERICA, VOLKSWAGEN OF AMERICA *v.* THE UNITED STATES Nos. 5515–5517 (—F.2d—)

1. CLASSIFICATION OF IMPORTS—VOLKSWAGEN DOUBLE-CAB PICKUPS

   Customs Court's judgment sustaining protest that Volkswagen double-cab pickup trucks, classified under TSUS item 945.69 as "Automobile Trucks * * * (provided for in item 692.02)," were properly classifiable under TSUS item 692.16 as "Motor vehicles specially constructed and equipped to perform special services or functions * * *, other," reversed.

2. SCOPE OF SUPERIOR HEADNOTE, TSUS ITEMS 692.02, 692.10

   The language of the superior headnote for TSUS items 692.02 and 692.10 is not limited to single purpose transport vehicles, i.e. motor vehicles which transport either persons *or* articles.

3. JUDICIAL KNOWLEDGE

   The nature of the exemplars to TSUS item 692.16 is so well known that judicial notice can be taken that they are all specially equipped to perform special services or functions other than merely transporting goods or persons from one point to another.

United States Court of Customs and Patent Appeals, January 24, 1974

Appeal from United States Customs Court, C.D. 4358

[Reversed]

Harlington Wood, Jr., Assistant Attorney General, *Andrew P. Vance*, Chief, Customs Section, *Michael S. O'Rourke* for the United States.

Joseph F. Donohue, Aloysius Stedina, Charles P. Deem, (Donohue and Shaw) attorneys of record, for appellant.

[Oral argument January 7, 1974 by Mr. O'Rourke and Mr. Donohue]

Before MARKEY, *Chief Judge*, RICH, BALDWIN, LANE and MILLER, *Associate Judges*.

RICH, Judge.

These appeals are from the decision and judgment of the United States Customs Court, Third Division, in *Volkswagen of America, Inc.*

v. *United States*, 68 Cust. Ct. 190, C.D. 4358, 343 F. Supp. 1394 (1972), which was a rehearing of *Volkswagen of America, Inc.* v. *United States*, 66 Cust. Ct. 85, C.D. 4172, 322 F. Supp. 1390 (1971). We reverse.

The merchandise, [1] Volkswagen double-cab pickups, model 265, was classified under item 945.69 of the Tariff Schedules of the United States (TSUS) as "Automobile trucks valued at $1,000 or more (provided for in item 692.02)" with duty at 25% ad valorem. The first decision of the Customs Court, C.D. 4172, involved a protest by the importer claiming classification as "Other" vehicles provided for in item 692.10, TSUS, under the same superior heading as automobile trucks, and dutiable at 5.5% ad valorem. The court held that the superior heading plainly contemplates "*single purpose* transport vehicles, i.e., motor vehicles which transport either persons *or* articles," whereas the importations transport both. It therefore overruled the protest, without however, affirming the classification by the district director.

After judgment in C.D. 4172, the Customs Court, on motion by Volkswagen, vacated the judgment and allowed amendment of the protest to add an alternate claim under item 692.16 as "Motor vehicles specially constructed and equipped to perform special services or functions," "Other," at 9% ad valorem. The court sustained the latter claim in C.D. 4358.

Before us, in appeal No. 5515, the government appeals on the ground that the original classification under item 945.69 (692.02) was correct. In appeal No. 5517, Volkswagen, although it did not introduce additional evidence, seeks classification primarily under item 692.10 and, alternatively, seeks to maintain the judgment below holding classification proper under item 692.16.

The statutes involved are: [1]

Tariff Schedules of the United States, 19 U.S.C. 1202:

Classification:

Appendix to the Tariff Schedules

Part 2. Temporary Modification Proclaimed Pursuant to Trade-Agreements Legislation

Subpart B. Temporary Modifications Pursuant to Section 252 of the Trade Expansion Act of 1962

Item		
945.69	Automobile trucks valued at $1,000 on more (provided for in item 692.02)-----	25% ad val.

[1] Item 945.69 arose from Presidential Proclamation No. 3564, the so-called "chicken war" proclamation, which restored the full statutory rate of duty on, *inter alia*, automobile trucks in retaliation for European Economic Community discrimination against American poultry products. See *United States* v. *Star Industries, Inc.*, 59 CCPA 159, C.A.D. 1060, 462 F. 2d 557 (1972), *cert. den.*, 409 U.S. 1076 (1972).

Motor vehicles (except motorcycles) for the transport of persons or articles:		
[692.02]	Automobile trucks	* * *

Claimed Classification:

Schedule 6, Part 6, Subpart B, TSUS:

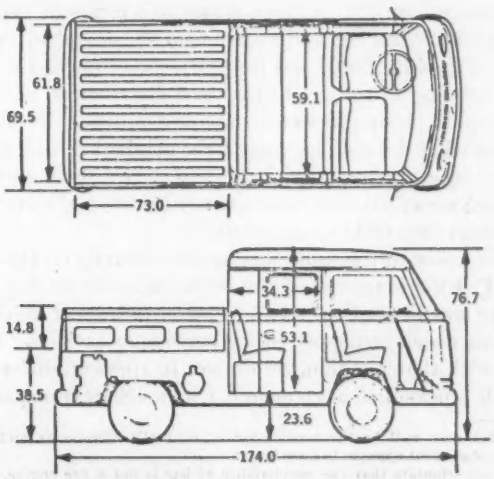
*	*	*
Motor vehicles (except motorcycles) for the transport of persons or articles:		
692.02	Automobile trucks valued at $1,000 or more and motor buses	* * *
692.10	Other	5.5% ad val.

Claimed Classification on Rehearing Sustained by the Court:

Schedule 6, Part 6, Subpart B, TSUS:

*	*	*
	Motor vehicles specially constructed and equipped to perform special services or functions, such as, but not limited to, fire engines, mobile cranes, wreckers, concrete mixers, and mobile clinics:	
* * *	Fire engines	* * *
692.16	Other	9% ad val.

The imported double-cab pickups are illustrated in Volkswagen's Exhibit 4, a pamphlet entitled "The Volkswagen family of trucks," as follows:



VW DOUBLE CAB

Built on the same chassis as the Volkswagen standard pickup truck (with one bench seat enclosed in the cab), the model 265 has two bench seats in the enclosed cab to accommodate a driver and five passengers. Exhibit 4 contains the statement:

> Take the back seat out and you can store 65 cubic feet of anything (cargo, equipment or whatever) you want to keep dry and protected.

According to a qualified witness for Volkswagen, the model 265 is designed to carry five passengers plus a driver with an overall carrying capacity of approximately 2200 pounds. With six persons in the vehicle, the capacity is about evenly divided—1100 pounds for the driver and passengers and 1100 pounds for cargo. With only 3 persons, as could be carried in the front seat alone, the cargo capacity was said to be about 1578 pounds. The sides of the flat cargo space at the rear are hinged to swing downward to provide additional flat cargo carrying space.

In its opinion on rehearing, C.D. 4358, the Customs Court quoted from its opinion in C.D. 4172 as follows:

> We find from the evidence presented in this record that the model 265 Volkswagen is specially suited to perform the limited role of conveying a small crew and its equipment to and from a particular place or job site and is specially constructed and equipped to perform special services * * *.

The court then commented that, on rehearing, Volkswagen's counsel conceded that the imported vehicle "is not like" any of the exemplars enumerated in item 692.16,[2] that it "made a series of rulings barring the further introduction by [government's] counsel of evidence dealing with said exemplars," and that "the government then introduced evidence relating to the production and distribution of two domestic vehicles said to be similar to the imported vehicle." Finally, the court stated that what it found lacking in the original record was an appropriate pleading to give judicial effect to the evidence and, that defect having been remedied under the amended protest, the claim for classification under item 692.16 was sustained.

The conclusion of the court was based primarily on the court's holding that [2] the language of the superior headnote for items 692.02 and 692.10 was limited to "*single purpose* transport vehicles, i.e. motor vehicles which transport either persons *or* articles." Both parties disagree with that position. So do we. It appears obvious to us that automobile trucks such as come under item 692.02 transport the driver

[2] While that may well be the implication of counsel's statements and objections, his most explicit statement appears to have been:

> I hereby stipulate that the merchandise at bar is not a fire engine, a mobile crane, a wrecker, a concrete mixer, or a mobile clinic.

and often one or more passengers in addition. On the other hand, passenger vehicles which obviously would fit under item 692.10 practically all have trunk space which may be used to carry goods. As between the TSUS items for automobile trucks and other motor vehicles, including passenger cars, the evidence clearly points to classification in the former. The rear cargo space in model 265 obviously is characteristic of a truck, more particularly of the ordinary pickup truck with a single seat in the cab for the driver and one or two passengers. We do not see that the addition of a removable second seat and corresponding rearward enlargement of the cab to permit carrying a larger work crew take the model 265 out of the truck category. Volkswagen's aforementioned pamphlet, exhibit 4, like other VW advertising in evidence, includes both the single-cab pickup and the double-cab pickup as members of "The Volkswagen family of trucks." We therefore hold model 265 to be a "truck."

As to classification of model 265 as a vehicle "specially constructed and equipped to perform special services or functions" under item 692.16, the aforementioned stipulation by Volkswagen's counsel regarding the exemplars therein is of interest, along with the fact that the court below ruled the government's offer of evidence regarding them was irrelevant. But even without these considerations, [3] the nature of the exemplars is so well known that judicial notice can be taken that they all are specially equipped to perform special services or functions other than merely transporting goods or persons from one point to another. They are all provided with fixed *equipment* to perform special services or functions. Volkswagen's evidence was all introduced at the first trial where its sole claim was to item 692.10. We find nothing in that evidence which persuades us that model 265 was specially equipped to perform special services or functions in the sense we find indicated by the exemplars in item 692.16. The only thing "special" resides in a redistribution of passenger versus cargo carrying facilities. There is no "special equipment."

The Customs Court considered these exemplars to be "at best directory" and found "nothing in the language of the statute or in its legislative history indicative of a limitation on classification in terms of the *degree* of special construction and equipment" required. We do not agree with the court's conclusion. In the absence of some restriction on the breadth of the words "specially" and "special" in item 692.16, the mere addition of various available optional equipment or accessories might be considered to bring an otherwise conventional vehicle within the item—a result obviously not intended by Congress.

Thus, we find that Volkswagen has failed to meet its burden of proving the district director's classification incorrect and either of its

claimed classifications correct. See *United States* v. *Good Neighbor Imports, Inc.*, 33 CCPA 91, C.A.D. 321 (1945); *United States* v. *Loffredo Bros., Gehrig Hoban & Co., Inc.*, 46 CCPA 63, C.A.D. 697 (1958); *United States* v. *Victoria Gin Co.*, 48 CCPA 33, C.A.D. 759 (1960). The classification in item 945.69 (provided for in item 692.02) must stand.

The judgment of the Customs Court is *reversed*.

Decisions of the United States Customs Court

Customs Decision

(C.D. 4497)

DITBRO PEARL CO., INC. *v.* UNITED STATES

Ladies' belts (chain)

Assorted styled so-called chain belts of a decorative style and kind worn by women around the waist or hips in fashionable dress are properly classifiable as "Jewelry and other objects of personal adornment * * *" dutiable under TSUS item 740.38, as classified by customs, rather than as "Chain and chains * * *" dutiable under item 652.38 as plaintiff claims, or "Articles of aluminum * * *" dutiable under item 657.40, as alternatively claimed by plaintiff.

530-370—74——3

An abstracted Bureau decision published in the Customs Bulletin on the classification of ladies' aluminum chain belts under TSUS item 652.38, by itself, is not a finding of a uniform established practice requiring a notice of change under section 315(d), Tariff Act of 1930, amended, 19 U.S.C. § 1315 (with respect to the classification of ladies' decorative chain belts under TSUS item 740.38) and is not binding on this court. Cf. *Venetianaire Corp. of America* v. *United States*, 60 CCPA —, C.A.D. 1084 (1973).

Court No. 71–5–00113

Port of New York

[Judgment for defendant.]

(Decided January 16, 1974)

Barnes, Richardson & Colburn (*Joseph Schwartz* and *Irving Levine* of counsel); *Rode & Qualey* (*John S. Rode* of counsel) associate counsel; for the plaintiff.
Irving Jaffe, Acting Assistant Attorney General (*Velta A. Melnbrencis*, trial attorney), for the defendant.

LANDIS, Judge: This case involves the tariff classification of merchandise consisting of six assorted styled so-called chain belts imported from West Germany and entered at New York on January 8, 1970. The chain belts, finished in gold color and concededly in chief value of aluminum not coated or plated with precious metal (exhibit 1), are of a decorative style and kind worn by women around the waist or hips in fashionable dress.

Defendant (the government) classified the chain belts under the TSUS (Tariff Schedules of the United States) heading, "Jewelry and other objects of personal adornment * * *," item 740.38, dutiable at 38 per centum ad valorem.

Plaintiff contends, as appears from the complaint: (1) that the chain belts should have been classified under the TSUS heading, "Chain and chains * * *," item 652.38, dutiable at 13 per centum ad valorem; (2) that the chain belts should alternatively have been classified under the TSUS heading, "Articles of aluminum, not coated * * *," item 657.40, also dutiable at 13 per centum ad valorem; (3) that the chain belts should have been classified under TSUS heading heretofore claimed, viz: 652.38 because of an established and uniform practice in effect at the time of importation under which ladies' aluminum belts consisting of a length of aluminum chain with a small brass hook attached to one end of each length were classified under said item 652.38, and which established and uniform practice

have not been changed as provided by section 315, Tariff Act of 1930, as amended.[1]

The pertinent headnotes and applicable sections of TSUS under which the merchandise was classified are as follows:

SCHEDULE 7. – SPECIFIED PRODUCTS; MISCELLANEOUS AND NONENUMERATED PRODUCTS

Part 6. – Jewelry and Related Articles; Cameos; Natural, Cultured, and Imitation Pearls; Imitation Gemstones; Beads and Articles of Beads

* * * * * * *

Subpart A. – Jewelry and Related Articles

Subpart A headnotes:

1. This subpart covers *jewelry and other objects of personal adornment*, small articles ordinarily carried in the pocket, in the handbag, or on the person for mere personal convenience, certain religious articles, and certain parts and materials. This subpart does not cover—[Emphasis added.]

(i) luggage (see part 1D of this schedule),
(ii) watches (see part 2E of this schedule),
(iii) brushes (see part 8A of this schedule),
(iv) cigar or cigarette lighters or articles in which cigar or cigarette lighters are incorporated as integral parts (see part 9B of this schedule),
(v) pens or pencils (see part 10 of this schedule),
(vi) hand fans (see part 13A of this schedule), or
(vii) manicure implements, pocket knives, and similar articles (see part 3E of schedule 6).

[1] Section 315(d) provides as follows:

(d) No administrative ruling resulting in the imposition of a higher rate of duty or charge than the Secretary of the Treasury shall find to have been applicable to imported merchandise under an established and uniform practice shall be effective with respect to articles entered for consumption or withdrawn from warehouse for consumption prior to the expiration of thirty days after the date of publication in the weekly Treasury Decisions of notice of such ruling; but this provision shall not apply with respect to the imposition of antidumping duties. * * *

2. For the purposes of this subpart—(a) the term "jewelry and other objects of personal adornment" (items 740.05 through 740.38), includes rings, ear-rings and clips, bracelets (including watch bracelets and identification bracelets), necklaces, neck chains, watch chains, key chains, brooches, tie pins and clips, collar pins and clips, cuff links, dress-studs, buttons, buckles and slides, medals, military, fraternal and similar emblems and insignia (including those prescribed for military, police, or other uniforms), fobs, pendants, hair ornaments (including barrettes, hair-slides, tiaras, and dress combs), and similar objects of personal adornment * * *

* * * * * * *

3. Items 740.30 through 740.38 cover articles described in headnote 2(a) of this subpart, except buttons, buckles, and slides, and hair ornaments (see parts 7A and 8A of this schedule).

* * * * * * *

	Jewelry and other objects of personal adornment * * *, and parts thereof:	
	* * * * * * *	
* * *	Valued not over 20 cents per dozen pieces or parts----------	* * *
	Valued over 20 cents per dozen pieces or parts:	
	Watch bracelets:	
* * *	Valued not over $5 per dozen ----------	* * *
* * *	Valued over $5 per dozen-	* * *
740.38	Other ----------	38% ad val.

Plaintiff's claimed classification items 652.38 and 657.40 appear in TSUS schedule 6, part 3, subparts F and G. The relationship of subpart A (schedule 7, part 6), *supra*, to subparts F and G is definitively treated in the classification headnotes to items 652.38 and 657.40, in relevant context as follows:

SCHEDULE 6.—METALS AND METAL PRODUCTS
Part 3.—Metal Products

Subpart F.—Miscellaneous Metal Products

Subpart F headnote:

1. The provisions of this subpart do not include—

(i) chain or chains provided for in part 6A of schedule 7 [*supra*];

* * * * * * *

Chain and chains, and parts thereof, all the foregoing of base metal not coated or plated with precious metal:

* * * * * * *

* * *	Of copper	* * *
652.38	Other	13% ad val.

* * * * * * *

Subpart G. – Metal Products Not Specially Provided For

Subpart G headnote:

1. This subpart covers only articles of metal which are not more specifically provided for elsewhere in the tariff schedules.

* * * * * * *

657.40	Articles of aluminum, not coated or plated with precious metal	13% ad val.

The above TSUS headnotes have the force of law. It is readily apparent, reading the headnotes, that if the imported chain belts are in the tariff sense of TSUS "jewelry and other objects of personal adornment," they cannot be classified, as plaintiff claims, under either item 652.38 or 657.40. Since chain belts are not objects specifically included in the definition of the term "jewelry and other objects of personal adornment," the only issue is whether they are objects of personal adornment similar to those included by specific designation thereof. Cf., *Gallagher & Ascher* v. *United States*, 6 Ct. Cust. Appls. 105, 107, T.D. 35343 (1915).

The evidence in this case consists of testimony [2] and various exhibits.

The exhibits,[3] consisting of various commercial ads promoting the sale of leather belts and chain-type necklaces and belts, establish that there are leather belts "[e]ssential with jeans, trousers, pants of all persuasions" that are ornamented with floral or geometric designs (exhibit 3); chain decorative objects that are worn in the manner of a belt (exhibits A and E); decorative chain objects worn as a necklace (exhibit B); and decorative chain objects that can be worn as a necklace, a bracelet, or in the manner of a belt (exhibits C and D).

All the witnesses testified that the imported chain belts were worn by women, with dresses or pants suits, loosely around the waist or the hips in the manner of a belt. With full styled dresses or blouses,

[2] Four witnesses, all men *inter alia* engaged in marketing women's fashion accessories, including costume jewelry and belts made of different materials, testified for plaintiff. Five witnesses, all women variously employed, testified for defendant.

[3] Collective exhibit 2 is a collection of purchase orders, produced by plaintiff on defendant's subpoena, for chain belts of the kind imported. The business letterheads on a representative number of the purchase orders contain reference to the customers' jewelry business.

the chain belts can be cinched around the waist in a manner that accentuates the line of a woman's figure.

Plaintiff's witnesses testified that the chain belts are belts and stated that as they are worn in the manner of a belt, they are not objects of personal adornment because they function as a belt to style a dress or a pants suit, or complete an outfit.[4]

Defendant's witnesses also testified that chain belts are fashionable decorative objects but chose to emphasize that they wear their belts in the manner of a belt not to support anything, but merely to achieve what they ascribed would be a "coordinated, polished look"—"a total look"—"to look pretty and brighten up an outfit"—"to dress up an outfit, to add class to the outfit."

A belt is defined in the lexicons as follows:

Webster's Third New International Dictionary, 1968 ed.:

> [A] strip of flexible material (as leather, plastic, cloth) used in a circular form with or without a buckle or other closing and for wear generally around the waist (as a support for trousers, *a decoration for dresses* [emphasis added], or a means of carrying weapons, tools, or ornaments) * * *.

The American Heritage Dictionary of the English Language (1970):

> A band of leather, cloth, or other flexible material, worn around the waist to support clothing, secure tools or weapons, or serve as *decoration.* [Emphasis added.]

The chain objects in this case are of metal material consisting of individual decorative pieces linked together to make them flexible. At one end of the chain is a closure hook. The record establishes that in descriptive parlance the objects are chain belts. While I am of the opinion that a chain belt worn around the waist is a belt in the common meaning of the term, it does not follow that the imported chain belts are not articles of personal adornment, similar to the objects specifically included in the statutory definition.

Chain belts, as plaintiff observes, are not specifically included (as are neck chains, watch chains, key chains) in the statutory definition of "jewelry and other objects of personal adornment." There is no gainsaying plaintiff's statement, therefore, that if chain belts are to be included in the definition they must be objects of personal adornment similar to those specifically included. The crunch of those observations

[4] The ambiguous tenor in which plaintiff's witnesses testified to the function of belts is pointed up in the cross-examination of plaintiff's witness Weinberger, who testified as follows:

> Q. In your opinion, then, decoration is not the primary object of chain belts, is that correct?—A. That is correct.
>
> Q. What is the primary purpose?—A. The primary purpose is to act as a belt, whatever the function and use of a belt is.
>
> Q. Aren't most women's belts decorative?—A. I cannot say whether most of them are or are not. I would assume that every woman wants to feel whatever she wears is for decorative purposes. [R. 59–60.]

is plaintiff's assertion that chain belts are in no way similar to neck chains, watch chains, key chains or any of the other objects specifically included in the definition and, for that matter, that they are not objects of personal adornment except in the same sense as ladies' clothing in general. The assertion appears to be partially woven in argument that chain belts are not *ejusdem generis* with the objects specifically included in the statutory definition.

> *Ejusdem generis* is a rule of construction invoked, where legislative intention is in doubt or beclouded by ambiguity, as an aid in ascertaining the intention of the legislature. It is not invoked to narrow, limit or circumscribe an enactment and never invoked if the intention of the legislature can be ascertained without resort thereto. [*Sandoz Chemical Works, Inc.* v. *United States*, 50 CCPA 31, 35, C.A.D. 815 (1963).]

Plaintiff's argument of the *ejusdem generis* rule is not very clearly developed, and to the extent it is, it is difficult to follow in terms of the law and facts in this case. To merely submit, as plaintiff does, that the imported chain belts are not *ejusdem generis* with jewelry and other objects of personal adornment, because chain belts are manifestly not any of the objects specifically included in the statutory definition, is to unnecessarily and not very convincingly apply the rule to that which is obvious from the facts and unambiguous in the statutory definition. In the follow-up to its next statement "[n]or are they [chain belts] 'similar' objects; nor are they even 'objects of personal adornment' except in the same sense as ladies' clothing in general," plaintiff abruptly turns away from the *ejusdem generis* rule to argument as to the function of the imported chain belts.

Plaintiff purports that the testimony of defendant's witnesses merely implies the chain belts are worn to decorate the clothing in a manner similar "to the use of necklaces, brooches and other articles enumerated" in the statutory definition. Having thus characterized the testimony, plaintiff next says it is clear, however, that neither necklaces nor brooches can possibly be used for the principal function of a chain belt, namely, to "cinch" the waist in a lady's garment, to give it shape, or to function as a belt. With this background, plaintiff advances the contention that a review of the cases decided under tariff acts (prior to TSUS) involving provisions which were considered in drafting the TSUS schedule for jewelry and related articles,[5] "is persuasive that functional articles such as belts were not intended to fall within the scope of the term 'jewelry and other objects of personal adornment.' " (Plaintiff's main brief, page 26.) [6] Defendant in opposition to those points of plaintiff's brief embellishes its argument of the facts and

[5] Tariff Classification Study, Schedule 7, page 320.
[6] Plaintiff also filed a reply brief.

case decisions with a discussion of the legislative history of the provision for "jewelry and other objects of personal adornment." [7]

Whatever else may be said of plaintiff's stance with regard to the function of the imported chain belts and case decisions under prior tariff acts distinguishable from TSUS (see, *United States* v. *Astra Trading Corp.*, 44 CCPA 8, 14, C.A.D. 627 (1956)), it suffices here to say that the court is not required to give opinions on abstract propositions not supported by the evidence in the case, *Brooks* v. *Marbury*, 24 U.S. 78, 94 (1826); *Sullivan* v. *Iron Silver Mining Company*, 109 U.S. 550, 554 (1883). Plaintiff's statement that these imported chain belts are functionally dissimilar objects from those specifically included in the statutory definition is not, in my opinion, supported by the evidence in the case.

Contrary to what plaintiff says about the implications of defendant's testimony, the weight of all the testimony (including the testimony of plaintiff's witnesses) preponderantly establishes that women wear the imported chain belts around the waist or hips and that so worn the chain belts are decorative and personally adorning. The chain belts in evidence bear potent witness to their decorative and adorning character. None of the rings, earrings, etc. included in the statutory definition of "jewelry an dother objects of personal adornment" have any related function to each other that I can discern. It is immaterial, therefore, that the rings, earrings, etc. included in the definition cannot be cinched around the waist in the manner of a belt, to give style or shape to a lady's garment. Style, shape, "to complete a garment," terms which plaintiff's witnesses chose to express their opinions on the function of the imported chain belts are handmaidens of the same personal adornment that defendant's witnesses testified to in more colorful personal terms. Men wear tie pins and clips for no less reason, than women wear chain belts, to add to their style and to complete their outfit. In short, none of the expressed functions of these chain belts, in the manner they are worn around the waist and hips, are inconsistent with their obvious character as objects of personal adornment. Substantively, therefore, I find that the evidence supports the presumption of correctness attaching to the customs classification of the imported chain belts as "jewelry and other objects of personal adornment" under TSUS item 740.38.

What remains for consideration is plaintiff's claim that the classification of the chain belts as "jewelry and other objects of personal adornment" represented a change in a prior uniform and established practice classifying chain belts as chains under item 652.38, done

[7] Tariff Classification Study, n. 5.

without notice in violation of section 315(d) of the Tariff Act of 1930, as amended.[8]

The threshold question under section 315(d) is whether the Secretary of the Treasury or his representative found an applicable established and uniform practice classifying the imported chain belts under TSUS item 652.38. Cf. *Commonwealth Oil Refining Company, Inc.* v. *United States*, 60 CCPA —, C.A.D. 1105 (1973). What plaintiff cites and relies on as such a finding is one of twenty-one "abstracts of Bureau of Customs decisions of general interest * * * published as a matter of information and guidance" in the volumes entitled Customs Bulletin, which reads as follows:[9]

> T.D. 68–77(3) *Chains of base metal. Chain belts.*—Aluminum ladies belts, consisting of 36 inch lengths of aluminum chain with a small brass hook attached to one of each length, classifiable under the provision for Chain and chains * * * of base metal not coated or plated with precious metal: * * * Other, in *item 652.38*, TSUS. Bureau letter dated February 19, 1968. * * *

Notwithstanding the decision in *Borneo Sumatra Trading Co., Inc.* v. *United States*, 56 Cust. Ct. 166, 173, C.D. 2624 (1966) (holding that an abstract of an unpublished Bureau decision, published in the volumes entitled "Treasury Decisions," is not a decision, does not establish a uniform practice, and requires no notice of change in practice),[10] plaintiff submits that the abstracted Bureau decision T.D. 68–77(3), *supra*, is precisely the type of finding Congress was referring to when it adopted section 315(d).

T.D. 68–77(3) represents one of twenty-one Bureau decisions abstracted under T.D. 68–77. Abstracted Bureau classification decisions are frequently published in the weekly "Customs Bulletin," a new title for the publication previously known as the "Weekly Treasury Decisions." (See, 1 Customs Bulletin 1, T.D. 67–1.) The Bureau classification decisions so abstracted literally number in the hundreds in a period of months. Plaintiff cites no case and I find none which sustains the general proposition that the mere publication of a Bureau abstracted decision on the classification of merchandise establishes a uniform practice for classifying the merchandise and requires a subsequent notice under section 315(d) if the practice is to change. The regularity with which such abstracted decisions are published and the lack of litigation, except for *Borneo Sumatra*, *supra*, would seem to reflect a consensus, at least among those engaged in customs matters,

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[8] N. 1.

[9] 2 Customs Bulletin 157, T.D. 68–77 (1968).

[10] Plaintiff is of the opinion that the court of appeals in *Asiatic Petroleum Corp.* v. *United States*, 59 CCPA 20, C.A.D. 1029 (1971), implicitly overruled *Borneo Sumatra*.

that the general proposition contended for by plaintiff is not sustainable.

Plaintiff's contention, it will be noted, concerns an established practice in the statutory sense that it cannot be changed without due notice under section 315(d). Section 315(d) requires a notice only when there is an "administrative ruling resulting in the imposition of a higher rate of duty or charge than the Secretary of the Treasury shall find to have been applicable to imported merchandise under an established and uniform practice."

Plaintiff, in pressing its contention, rests its case on the statement that "the formal classification rulings [i.e. abstracted Bureau decisions] of the Bureau of Customs are precisely the type of 'findings' to which Congress was referring when it adopted section 315(d)." (Plaintiff's main brief, page 38.) But, cf. *United States* v. *S. Shapiro & Sons*, 24 CCPA 343, 348, T.D. 48771 (1937) (holding that the abstracted decision in T.D. 46106(4), 63 Treas. Dec. 70, that certain rags contain no mingled quantities of paper stock segregable under section 508 of the 1930 Tariff Act, was "without warrant of law and of no binding force insofar as it in effect attempts to classify merchandise before importation regardless of the actual facts with reference thereto."). There is, however, nothing cited to support plaintiff's statement and quite obviously, by itself, abstracted decision 68–77(3) conveys no clear impression that it is intended as a "finding" of an established practice or "ruling" establishing a uniform practice. Cf. *Asiastic Petroleum Corp.* v. *United States*, 59 CCPA 20, C.A.D. 1029 (1971); *Martin Brokerage Company* v. *United States*, 36 Cust. Ct. 35, 39, C.D. 1750 (1956). Most recently the court of appeals held a 1963 Bureau ruling, abstracted as T.D. 56102(10), 99 Treas. Dec. 65, with resepct to the classification of plastic mattresses and pillow covers, "*not* binding on the court" (emphasis added), and "patently insufficient to establish that there had been any long-standing practice" with regard to the classification of the plastic covers at the time of importation in 1963. *Venetianaire Corp. of America* v. *United States*, 60 CCPA —, —, C.A.D. 1084 (1973).

For the reasons herein discussed, plaintiff's action is dismissed.

Judgment will enter accordingly.

Decisions of the United States Customs Court

Abstracts

Abstracted Protest Decisions

DEPARTMENT OF THE TREASURY, *January 21, 1974.*

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

VERNON D. ACREE,
Commissioner of Customs.

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	BASIS	PORT OF ENTRY AND MERCHANDISE
				Par. or Item No. and Rate	Par. or Item No. and Rate		
P74/43	Ford, J. January 16, 1974	General Electric Co., Inc.	65/16621	Item 684.70 15%	Item 685.22 12.5%	Judgment on the pleadings General Electric Co. v. U.S. (C.D. 3887), aff'd C.A.D. 1021)	Utica (Buffalo) Earphones
P74/44	Ford, J. January 17, 1974	Laconia Needle Mfg. Co.	70/25323, etc.	Item 670.58 70¢ per 1000 plus 21%	Item 609.88 7.5%	Pistorino & Company, Inc. v. U.S. (C.D. 4373)	Boston Metal stampings

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	BASIS	PORT OF ENTRY AND MERCHANDISE
				Par. or Item No. and Rate	Par. or Item No. and Rate		
P74/45	Ford, J. January 17, 1974	Oceanic Forwarding Co.	65/16464, etc.	Merchandise appraised and classified at entireties	Separate appraised values not determined; appraisement and liquidation not in accordance with law; protests premature and dismissed	United Merchandise Corp. et al. v. U.S. (C.D. 2313) Torch Mfg. Co., Inc. v. U.S. (C.D. 2863)	San Francisco Stuffed animals containing tubeless transistor radios and batteries (separate tariff entities)
P74/46	Ford, J. January 17, 1974	Sanyei New York Corp.	67/23103, etc.	Item 684.70 15%	Item 685.22 12.5%	General Electric Company v. U.S. (C.D. 3887, aff'd C.A.D. 1021)	San Francisco Earphones imported with radios with which they are used
P74/47	Ford, J. January 17, 1974	Sanyei New York Corp. et al.	70/24138, etc.	Item 684.70 15%, 13% or 12%	Item 685.22 12.5% Item 685.25 11% or 10%	General Electric Company v. U.S. (C.D. 3887, aff'd C.A.D. 1021)	San Francisco Earphones imported with radios with which they are used (entireties)
P74/48	Ford, J. January 17, 1974	Spiegel's, Inc.	70/24192, etc.	Item 684.70 13%	Item 685.22 11%	General Electric Company v. U.S. (C.D. 3887, aff'd C.A.D. 1021)	San Francisco Earphones
P74/49	Landis, J. January 17, 1974	Asiatic Petroleum Corp. et al.	66/40290, etc.	Par. 1558 10%	Par. 1733 Free of duty	Asiatic Petroleum Corp. v. U.S. (C.A.D. 1029)	New York Shell Alexia Oil A

P74/50	Landis, J. January 17, 1974	Morris Friedman & Co.	71-12-02002	Item 737.90 24%	Item 534.97 18.5%	Agreed statement of facts	Philadelphia Mushroom magnets
P74/51	Landis, J. January 17, 1974	Robert M. McCoy	68/49504, etc.	Item 610.80 17%	Item 608.25 9.5%	J. Gerber & Co., Inc., et al. v. U.S. (C.D. 3773, aff'd C.A.D. 1013)	Jacksonville (Tampa) Iron and steel forgings
P74/52	Landis, J. January 17, 1974	Mohawk Industries, Inc.	71-6-00466, etc.	Item 207.00 13%	Item 202.46 30¢ per thousand feet board measure	Agreed statement of facts	New Orleans Ramin lumber
P74/53	Landis, J. January 17, 1974	New York Merchandise Co., Inc.	64/23160	Item 533.73 45% and 10¢ per doz. pcs.	Item 534.94 45%	New York Merchandise Co., Inc. v. U.S. (C.D. 3463)	San Diego Decorated porcelain cups and saucers
P74/54	Watson, J. January 17, 1974	Sol Spitz Co., Inc., et al.	71-10-01368, etc.	Item 748.20 23.5% or 22%	Item 774.60 11.5% or 10%	First American Artificial Flowers, Inc. v. U.S. (C.D. 4185) Joseph Markovits, Inc. v. U.S. (C.D. 4396)	New York Plastic artificial flowers, etc.
P74/55	Maletz, J. January 17, 1974	Hoyt, Shepston & Sciaroni Imperial Rug Mills, Inc.	64/20295, etc.	Item 390.40 9¢ per lb.	Item 793.00 4%	J. M. Evans & Company v. U.S. (C.D. 3809)	San Francisco Wool dryer felts
P74/56	Maletz, J. January 17, 1974	Kayson's International, Limited	70/1974	Item 684.70 15%	Item 685.22 12.5%	Judgment on the pleadings	Los Angeles Earphones
P74/57	Maletz, J. January 17, 1974	Lloyds Electronics International	68/64029	Item 684.70 15%	Item 685.25 12%	Judgments on the pleadings	New York Earphones

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	BASIS	PORT OF ENTRY AND MERCHANDISE
				Par. or Item No. and Rate	Par. or Item No. and Rate		
P74/58	Newman, J. January 17, 1974	C. S. Emery & Company, Inc.	70/24308	Item 657.20 17%	Item 657.15 10.5%	Judgment on the pleadings Grafton Spools, Inc. v. U.S. (P70/790)	Island Pond, Vt. (St. Albans) Metal spools designated "E.3"
P74/59	Re, J. January 17, 1974	A & P Import Co.	71-8-00917	Item 772.15 15%, 13.5% or 10%	Item 772.35 11%, 10% or 7%	Venetianaire Corp. of America v. U.S. (C.A.D. 1084)	New York Mattress and pillow covers
P74/60	Re, J. January 17, 1974	Bar-Zel Expediters, a/c Action Lobeco Imports, Ltd.	73-3-00780	Item 772.15 10%	Item 772.35 7%	Venetianaire Corp of America v. U.S. (C.A.D. 1084)	New York Twin pillow protectors, twin mattress covers, contour mattress covers, full mattress covers
P74/61	Re, J. January 17, 1974	Venetianaire Corp. of America et al.	71-6-00272, etc.	Item 772.15 11.5%	Item 772.35 8.5%	Venetianaire Corp of America v. U.S. (C.A.D. 1084)	New York Mattress and pillow covers

Decisions of the United States Customs Court

Abstracts

Abstracted Reappraisement Decisions

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	UNIT OF VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R74/51	Watson, J. January 14, 1974	New York Merchandise Co., Inc.	R70/742	Export value: Invoice unit values plus all charges including the commission without the addition of the 9.16% value advance	Not stated	Judgment on the pleadings	San Diego Walkie talkies
R74/52	Newman, J. January 14, 1974	Park Avenue Imports	R64/17986	Export value: Invoice unit value in U.S. currency	Not stated	Judgment on the pleadings Park Avenue Imports v. U.S. (A.R.D. 255)	Chicago Boys pants
R74/53	Rao, J. January 17, 1974	Millmaster International, Inc., et al.	R64/15548, etc.	United States value	Set forth in schedule "B" attached to decision and judgment	Millmaster International, Inc., et al. v. U.S. (C.A.D. 987)	Houston Thiourea
R74/54	Rao, J. January 17, 1974	Millmaster International, Inc., et al.	R64/19712, etc.	United States value	Set forth in schedule "B" attached to decision and judgment	Millmaster International, Inc., et al. v. U.S. (C.A.D. 987)	Baltimore Thiourea

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	UNIT OF VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R74/55	Rao, J. January 17, 1974	Samuel Shapiro & Co., Inc., for a/c Millmaster International, Inc.	R58/20314	United States value	Set forth in schedule "B" attached to decision and judgment	Millmaster International, Inc., et al. v. U.S. (C.A.D. 987)	Baltimore Thiourea
R74/56	Ford, J. January 17, 1974	Shalom & Co.	R67/6609	Export value: Appraised value, less the buying commission, as stated on the invoice	Not stated	Shalom Baby Wear, Inc. v. U.S. (R.D. 10905)	New York Cotton articles of wearing apparel
R74/57	Landis, J. January 17, 1974	Consolidated Merchandising Corp.	71-7-00514	Constructed value	Set forth in schedule attached to decision and judgment	Agreed statement of facts	New York Solid-state (tubeless) radio receivers, or combination articles containing such receivers, together with batteries, and/or earphones, and/or other accessories, or tape recorders assembled in and exported from Taiwan

R74/58	Watson, J. January 17, 1974	Topp Import & Export, Inc.	R68/6601	Constructed value	14-transistor radios (1,500): $6,526, each, net packed Batteries (6,000): $0.021, each, net packed 12-transistor radios (343): $5.54 each, net packed Batteries (343): $0.10, each net packed Earphones (1,843): $0.12, each net packed	Judgment on the pleadings	Miami Transistor radios with earphones and batteries
R74/59	Watson, J. January 17, 1974	Topp Import & Export, Inc.	R68/12397	Constructed value	$2.95 each radio, net packed	Judgment on the pleadings	Miami Transistor radios
R74/60	Watson, J. January 17, 1974	Topp Import & Export, Inc.	R68/12398	Constructed value	Invoice unit value: $1.75 each radio	Judgment on the pleadings	Miami Transistor radios
R74/61	Watson, J. January 17, 1974	Topp Import & Export, Inc.	R68/12399	Constructed value	Invoice unit value: $1.75 each radio	Judgment on the pleadings	Miami Transistor radios
R74/62	Watson, J. January 17, 1974	Topp Import & Export, Inc.	R68/14160	Constructed value	Invoice unit values: $6.53 each Model T-1490; $6.73 each Model TK-114; $5.66 each Model TFM-122	Judgment on the pleadings	Miami Transistor radios

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